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In the matter of the petition of

THE BARABOO EDUCATION ASSOCIATION

to initiate Arbitration between the
petitioner and the

BARABOO SCHOOL DISTRICT

DECISION
Case 31 No.40897
INT/ARB-4986
Decision No. 25696-A

A. HEARING

The hearing in the above entitled Mediation/Arbitration matter was held on January 16, 1989, at 4:00 P.M. at the School Administration Building in the City of Baraboo. No request for a public hearing was filed, therefore one was not held. Both of the parties indicated that they felt that any efforts to mediate by the arbitrator would not be productive.

Anthony Kujawa, the District Administrator was the only person called as a witness. All the exhibits offered by the parties was received in evidence. The hearing adjourned at 5:55 P.M. On March 1, 1989 briefs were received from the parties.

B. APPEARANCES

James Yoder, Executive Director of the South Central United Educators appeared on behalf of the Baraboo Education Association. Also present were a number of members of the Associations bargaining committee, including Mike Fox, Vera Anderson, Joane Boyd, Regina Brayer, June Sturgis, Diane Balzer, Dorthy Bruns, and Elise Patton.

The School District was represented by Kenneth Cole, the Director of the Wisconsin Association of School Boards. Also present were Anthony Kujawa, the District Administrator, School Board members Bill Greenliagh, Ken Cady, and Jim Quandt. In addition also present was Tom Ganz, a staff representative of the School Boards Association. Gene Larson, the business manager for the district also was in attendance.

C. NATURE OF THE PROCEEDINGS

This is a final and binding arbitration proceeding brought between the above mentioned parties under Section 111.70 (4)(cm) Wis. Stats. On July 22, 1988, the Association filed a petition with the Wisconsin Employment Relations Commission

alleging that an impasse existed in their collective bargaining with the Baraboo School Board. on September 16th a staff member of the W.E.R.C. concluded that the parties were deadlocked. On September 26, 1988, the parties were sent lists of arbitrators. This arbitrator was notified on October 11, 1988 of his selection. A hearing was scheduled for December 12, 1988, but was adjourned to January 16, 1989.

D. THE FINAL OFFERS

Copies of final offers of the parties are attached as an appendix to this decision.

E. ISSUE IN DISPUTE

There are two disputed issues in this arbitration. Both change the terms of the prior labor agreement.

The major one is which one of the two final offers more fairly provides for teacher compensation for the two year contract period. In addition to the salary differential, the final offer of the District alters the salary schedule used by the parties in the prior contract by deleting the first three one year steps in the plan (the first six half year steps in the district's final offer).

The second issue is a provision in the final offer of the Association which requires that the district give full credit for college credit previously earned which otherwise meets the criteria provided in the contract for teachers hired commencing in the 1988-89 school year and thereafter. No similar provision is in the district's final offer or in the prior contract.

F. POSITION OF THE DISTRICT

The Baraboo School District urges that the arbitrator consider the South Central Athletic Conference plus the Sauk Prairie School District as comparable schools for this proceeding. The Sauk Prairie School District should be included because it is contiguous, and has a similar number of teachers and students. The district is similar to Baraboo in the amount of aid and equalized valuation when compared with daily attendance. They are also similar in their tax levy rates. The Baraboo and Sauk Prairie districts are in closer geographic proximity than many of the Schools in the athletic conference. There is no demographic justification for not including the Sauk Prairie School District in any set of comparable schools.

The district urges the arbitrator not to use statewide school district comparisons. They are regularly rejected by arbitrators because of their limited value. The geographic and demographic differences in the districts makes them useless for determination of important local factors. Their inclusion will,

in the future, discourage unions and districts from settling contract disputes.

The interest and welfare of the public is best served by incorporating the final offer of the District, for numerous reasons. The taxpayers of Baraboo have substantial economic difficulties. Those difficulties are manifested in the serious problems that farmers have had in the past several years, particularly farmers in Sauk County. Sauk County has been ranked 10th in the number of farms in the state. Fourteen percent of the income in the county comes from farming and 17.7% of it's work force is employed in farming. In addition another 5.5% of the work force is employed in farm input or farm processing jobs.

Prior to the disastrous year of 1988 a high percentage of Wisconsin's farmers were "financially stressed" as defined by the University of Wisconsin in the report entitled Status of Wisconsin Farming. This was the condition prior to the drought of 1988. It has only worsened during the interim. Although 1987 may have a good year it's gains were erased in 1988. Sauk County suffered enormous crop loses during that summer. Thirtynine percent of it's corn crop was lost along with 60% of it's hay. Sixtytwo percent of the county's pastureland suffered damage.

As a result of this loss, the Wisconsin Department of Revenue is predicting a drop in farm income of 25% in 1988 and another 7 to 10% drop in 1989. This drop will occur despite higher milk prices and drought relief programs that have been put in place. This income loss will have a definite effect on the ability of farmers to service their debts.

The District urges the arbitrator not to ignore these factors, because other similarly situated districts, which also suffered the effects of the drought did settle their labor contracts. Those settlements, particularly in the South Central Athletic Conference should not have any bearing here because many of those contracts were reached in 1987, prior to the drought's worst impact. Further Sauk County has a higher percentage of its property devoted to agricultural uses than the other counties in the athletic conference.

Changes in circumstances may be considered that will allow an otherwise relevant settlement pattern to ignored. The drought was a substantial change in the economic circumstances that should compel the arbitrator to ignore other contracts and settlements reached in 1987 in the South Central Athletic Conference.

Finally the District contends that the teachers interest in securing wage increases must be balanced with the public interest. Such balancing will show that the teachers will receive a real wage increase (after inflation) under the District's offer. The increase is substantially ahead of the increase in the Consumer Price Index. The salaries that are currently paid to teachers are high enough to retain competent teachers in the district. The Associations offer and will make it more difficult to

obtain new teachers because it retains the first three one year steps in the contract, which results in a lower starting salary than the Districts offer.

The average district taxpayer reported a 5.71% increase in his or her income. The District's final offer which contains a 6.49% increase, exceeds that amount. The average Baraboo district taxpayer made \$19,653 in 1987, an amount considerably less than the \$25,614 paid to the average teacher.

When the three 1988 settlements in Adams-Friendship, Tomah, and Wisconsin Dells are considered, and measured only in terms of salary increases per returning teacher, the District's offer is more in line with the settlement pattern for the second year of the contract. The Associations offer for the first year, they acknowledge is more in conformity with those settlements. The District contends that the comparisons when read in this fashion equally support either of the offers.

The District feels that change in the salary structure that it has proposed can be justified for the following reasons they have shown that there is a need for the change; that the change is supported by the conditions in comparable districts and; that a "quid pro quo" was given to the teachers.

Need has been shown because of the low ranking of the base level salaries and the impact those salaries have on the recruiting process. This can only be corrected by increasing that beginning salary. The proposal of the Association will further exacerbate the situation. In it's final offer the Associations BA base salary for 1988-89 is lower than the BA base for all but two Districts for 1987-88. For the MA base it's offer is lower than all the comparable schools for 1987-88.

The "quid pro quo" that the District is offering is that experienced teachers will benefit by the higher extra-duty and extracurricular pay proposed in the District's final offer. This effects 145 teachers and is sufficient to justify the elimination of the first three salary steps.

Granting full credit for all post college work as proposed by the Association is opposed by the District. Many teachers apply for credit in areas that are not related to their teaching assignments. It would be unfair for them to receive a benefit from the district for something that does not benefit the district. There is no evidence that this has been a problem in Baraboo. The change may have the effect of forcing the district to hire less competent teachers because some applicants may have more credits in fields unrelated to their teaching assignments.

G. POSITION OF THE ASSOCIATION

The Association supports the traditional position that the arbitrator should only rely on the schools from the South central Athletic Conference for comparison purposes. It opposes the inclusion of Sauk Prairie School District in the group.

The Association objections to what they perceive is an attempt by the District to preserve the first steps in the salary schedule for the purpose of determining the pay rate for extracurricular duty, but to eliminate the same three steps for the purpose of entry pay. The use of what must be describe as a "phantom" base is not appropriate.

The elimination of the steps in the salary schedule proposed by the District is similar to the proposal made in the 1985-86 arbitration, which was adopted by Arbitrator Bilder. The provision lasted for the length of only one contract. In 1986-87 the original steps were restored in the negotiated contract.

Major contract modifications of this type should be secured at the bargaining table, not through interest arbitration. Similar types of restructuring have been commonly rejected by other arbitrators in most decisions.

The salary schedule that is proposed by the Association fits the settlement for pattern salary schedules in the athletic conference. The Districts offer is the lowest of any settled district when measured in percentage terms, being nearly two points lower than the nearest settled district. The District's 5.22% is less in total cost than the unions 6.96%, and the settled average of 7.13%.

The District is financially able to meet the Association's offer and that to do so is in the public interest. The contention that the district is agriculturally dependent is disputed. In 1980 only 5.6% of the population was employed in agriculture while 25.6% worked in manufacturing. Only 6.9% of the household income of the district is derived from farm employment. At the end of August 1988 only 4.2% of the workers were not employed.

The figures offered by the District regarding the crop loss are viewed critically. Standing alone, percentage figures without acreage information, are of questionable value. An 80% loss of a crop that is grown on only 100 acres in the county is not as an egregious loss as a smaller percentage of a more common agricultural staple.

There has been a dairy price increase of 96 cents per 100 pounds in a two month period. A substantial number of drought related farm assistance programs have been initiated that provide for low interest loans and property tax credits to affected farm families. The Farmland Preservation Tax Credit program which provides an average 38% property tax reduction, has 512 Sauk County farmers as participants. All these initiatives provide an economic safety net for the farmers which must be considered.

The taxpayers of the Baraboo district have had their school costs remain within the same per pupil expenditure rate as the comparable districts. They have not had to carry an excessive tax burden in the past.

The proposal for granting full college credit for newly hired teachers should be adopted. The current system is arbitrary in that it compels some teachers, who already have a masters degree, to effectively redo that masters degree. In many cases newly hired teachers are unaware of the fact that they may not be given credit when they are hired. This provision would result in the teachers being treated in a fashion similar to the teachers in all of the other conference schools.

H. DETERMINATION OF COMPARABLE SCHOOL DISTRICTS

Arbitrators have gone outside of the athletic conference in school district interest arbitration case only sparingly. It is usually done in those situations in which there are an insufficient number of voluntary settlements to constitute a pattern that could be relied on. Non conference schools are also cited if the schools in dispute vary substantially from the population or demographic patterns of the conference. Occasionally an economic base differential will justify ignoring or expanding the conference.

The question here is whether to include the Sauk Prairie School District in the group of comparables with Baraboo. The two districts are not within the athletic conference. They are both similar in size and in other characteristics. Sauk Prairie is adjacent to Baraboo. Evidence has been provided at the hearing on teacher compensation in that system.

There have been a sufficient number of voluntary settlements within the South Central Conference that can be used without having to go outside of the conference. Sufficient data has been presented to show relevant patterns. Communities such as Portage, Sparta, and Tomah are very similar to Baraboo and share the same character as Sauk City and Prairie du Sauk.

I. TEACHER COMPENSATION

1. INTEREST AND WELFARE OF THE PUBLIC

The Wisconsin Statutes provide that an Arbitrator in an interest case must take into consideration a number of criteria. Among the most significant is "the interests and welfare of the public and the financial ability of the unit of government to meet the costs of any proposed settlement".

The most significant of the two issues pending is the difference in the proposed salary schedule in their final offers. The underlying assumption in the District's offer is that it is badly battered by the drought and farm crisis. The question then is whether agriculture is the dominant economic force in the District.

Sauk County is a "farm important" county, as defined by the University of Wisconsin Department of Agricultural Economics. It is a "dairy intensive" county where 50% or more of the

farm income came from dairying in 1982, the year used to measure the standard. A "farm important" county is defined as a county in which 14% to 20% of the income comes from farming during the years 1975 through 1979. In 1986, Sauk County ranked 10th in the state in the number of acres in farmland with 400,000. There were 1570 farms in the county. The total number of cows in the county almost exceeded the number of people, 37,900 produced 541,980,000 pounds of milk in 1986.

In the county, 14% of the earned income comes from farming. Farming, forestry and related occupations account for 17.7% of the employment in the county, while farm input occupations providing another 4.1% of the jobs and processing farm products provides another 1.4%. This puts Sauk County clearly in the middle of all the counties in the State where figures show 17% of the work force is employed in farming, 1.9% in farm input, and 3.8% in processing.

When the Baraboo School District is examined specifically one sees a very different picture. Only 5.6% of the employment in the school district is in agriculture. Farming, fishing, and forestry account for only 5.4% of the occupations in the District. Manufacturing and service related employment account for more than 75% of the employment in the District. There are substantial numbers of farms in Sauk County, and agriculture plays a major role in the county, but those farms are more likely to be found in the Reedsburg, River Valley, and Sauk Prairie districts than in Baraboo. It would be unjust to allow Baraboo to secure the benefit from a sympathetic reaction to a tragedy that it did not suffer to the same degree as some of its more unfortunate neighbors.

2. COMPARISON WITH SIMILAR EMPLOYEES

Section 111.70(4)(cm) 7 of the Wisconsin Statutes mandates that an arbitrator consider "comparisons of the wages, hours and conditions of employment of the municipal employees involved in the arbitration proceeding with wages, hours and conditions of other employees performing similar services".

The appropriate group of comparables has been determined to be the other school districts in the South Central Athletic Conference. Traditionally those comparisons have been made at certain levels in the salary schedule. Some of those benchmarks have been easily subject to misinterpretation because of changing definitions. The benchmarks that are least subject to misunderstanding or manipulation are the base salary for a Teacher with a B.A. Degree, or a M.A. Degree; the maximum salary for teachers with just those degrees, and the maximum salary offer to any teacher under the schedule.

It is preferable to rely on voluntary settlements made contemporaneously with this interest arbitration proceeding. Sometimes, particularly if a lengthy period of time passes, circumstances may change so dramatically that settlement patterns no longer have any validity. On other occasions settlements do main-

tain value for comparison purposes.

Once it is determined that Baraboo is not a district dependent on agriculture, then some other conclusions follow. The change of circumstances that occurred as a result of the drought in 1988 are of modest impact. Consideration to the contracts that were negotiated in 1987 for the two year period is appropriate, assuming relatively equal economic situations. Those contracts, plus the 1988-89 Tomah contract show the following benchmarks:

<u>DISTRICT</u>	<u>BA BASE</u>	<u>BA MAX</u>	<u>MA BASE</u>	<u>MA MAX</u>	<u>SCHEM MAX</u>
Mauston	19490	25790	20540	30665	32365
Portage	20000	25100	21655	31735	33700
Reedsberg	20000	24875	21800	31000	33900
Sparta	19004	27279	20614	31939	33279
<u>Tomah</u>	<u>18903</u>	<u>26825</u>	<u>20563</u>	<u>26927</u>	<u>33112</u>
Average	19479	25974	20874	30453	33271
Baraboo Asso.	17665	25703	19165	32581	34281
Baraboo Dist.	19447	25208	22119	32003	33703

The parties have not submitted evidence regarding benchmark salaries for two of the three school districts in the conference that have voluntarily settled their contracts in 1988-89, Adams-Friendship and Wisconsin Dells. Therefore we are not able to include their salary structures in the same comparison.

An examination of the settled districts at the entry level B.A., the entry level M.A. and at the maximum salaries for the three lanes, shows that the District's offer substantially raises the entry level compensation new teachers, while the Association offer provides the greatest increases for the more senior teachers. The Association's offer is closer to the average of the comparable schools in the B.A. Maximum lane. The District's final offer is closer in the remaining four lanes.

The final offer of the District contains the provision that eliminates the first three steps in the wage schedule. This had previously been partially done in a prior arbitration award. The steps that had been removed were, however, were restored by the parties through collective bargaining in the next agreement. Arbitrators should use caution when dealing with proposals that impose structural change in the contract. Those types of changes should instead be done by the parties at the bargaining table.

In The Chilton Schools, No 22891-A, Arbitrator Edward Krinsky said:

"This arbitrator has said in many prior interest arbitration decisions that in his view major changes in the parties' contracts should be bargained rather than accomplished through arbitration, whenever possible."

This arbitrator has held that structural revisions should be negotiated rather than imposed by arbitration. Weyauwega-Fremont, Case 14, No 35709.

The case before us shows a provision deleted by arbitration that was subsequently restored by negotiation. That sends a particularly strong signal that this provision should not be eliminated by arbitration a second time.

The District contends that a structural change can be imposed in arbitration upon a showing that there is (1) a need for the change, (2) support for the change is shown in the comparable school districts, and (3) a "quid pro quo" was given.

Baraboo is far behind the other schools in the conference in it's entry level salary. That does justify a need for the change at that level if it expects to recruit teachers to replace those who retire or take other positions. There clearly is a need for the change.

The other athletic conference districts have salary schedules with steps similar in number to Baraboo's, although none have the half steps that are found in the Baraboo contract. They do have higher starting salaries. Since most of the schedules are similar to the contract in Baraboo, it is hard to argue there is support for change from comparable school districts. Teacher compensation is the major issue in dispute. Therefore it is circular to argue that since starting salaries are lower than in the comparable districts, this indicates support for the need for change in the structure so that is similar to the comparable districts.

The "quid pro quo" that the district contends has been offered is the extra duty pay and extracurricular compensation. In Blacks Law Dictionary, 5th Edition, the term "Quid pro quo" is defined as:

Quid pro quo: What for what; something for something. Used in law for the giving of one valuable thing for for another. It is nothing more than the mutual consideration which passes between the parties to a contract, and which renders it valid and binding.

The proposal of the District to raise the compensation for the extra duty and extracurricular activities is not the result of an understanding between the parties. It is the unilateral act of the District that results in the elimination of the three steps in the salary schedule. For a "quid pro quo" to be effective there must be a meeting of the minds; there must be mutual consideration.

3. COST OF LIVING

The Wisconsin statues mandate that the arbitrator take into consideration "the average consumer price for goods and services commonly known as the cost of living".

The final offers of both the Association and the District will exceed the increase of the cost of living in rural communities. The changing nature of some professions, plus the public's concern with changing the status of certain occupations makes this a less significant factor. It does lend support to the final offer of the District, which has the lower overall increase.

J. POST GRADUATE CREDIT

The other proposed structural change that must be considered is the Association's request that that the District recognize all the post college credits of newly hired teachers. This proposal should be secured through bargaining. It is also a structural change.

The Association has not shown the compelling need for the change at this time. It has shown that comparable districts have similar contract provisions. Nothing has shown that a "quid pro quo" was offered by the Association.

The preferable position regarding this proposed contract provision would be the Districts, which does not address the subject.

K. CONCLUSION

The teacher compensation proposals in the final offer of the District are superior to the proposals made by the Baraboo Education Association, when viewed standing alone. The inclusion of the structural change in the salary schedule is so significant that it outweighs all the other factors. It was partially included in the decision of an arbitrator on a prior occasion and then was restored in a later contract by the parties. The arbitration process is just not the way to amend labor agreements. Consequently, it is my conclusion that the final offer of the Baraboo Education Association is preferable.

J. AWARD

It is the decision of this arbitrator that the 1988-89 and 1988-89 Contract between the Baraboo Education Association and the School District of Baraboo include and incorporate the final offer of the Baraboo Education Association.

Dated this 3rd day of April, 1989



FREDERICK P. KESSLER
Arbitrator

BARABOO EDUCATION ASSOCIATION

FINAL OFFER

The Baraboo Education Association proposes the current Master Agreement (1986-1988) as amended by the tentative agreements and the following proposals:

1. ~~Addendum A, p. 69~~
Amend ~~the~~ dates and rates so that the addendum reads as follows:
(See Addendum)
2. Schedule Placement, C, p.55
Add: Commencing with persons hired for the 1988-89 school year, no teacher shall be denied full credit for prior earned college credits so long as the credits otherwise meet the criteria provided for by the contract.
3. Salary Schedule Adjustment
(See attached addendum)
4. Duration, p. 27
Amend dates to reflect a duration of July 1, 1988 through June 1990.
5. All dates and rates in the contract are to be amended to reflect a two-year duration.
5. ~~School Calendar~~
(See attached proposal)

Final Offer
9-16-88

Baraboo Contract cost 1988-89: (projected)
 (Board cost \$/base)

Salary Schedule

Step	A	B	C	D	E	F
	BA/BS	BA/BS +12	BA/BS +24	BA+40/ MA	MA+12	MA+24
	0	500	500	500	500	500
	0.035	0.04	0.04	0.05	0.05	0.05
				1.0849		
0	17665	18165	18665	19165	19665	20165
0.5	17974	18528	19038	19644	20157	20669
1	18283	18892	19412	20123	20648	21173
1.5	18592	19255	19785	20602	21140	21677
2	18902	19618	20158	21082	21632	22182
2.5	19211	19982	20532	21561	22123	22686
3	19520	20345	20905	22040	22615	23190
3.5	19829	20708	21278	22519	23106	23694
4	20138	21071	21651	22998	23598	24198
4.5	20447	21435	22025	23477	24090	24702
5	20756	21798	22398	23956	24581	25206
5.5	21066	22161	22771	24435	25073	25710
6	21375	22525	23145	24915	25565	26215
6.5	21684	22888	23518	25394	26056	26719
7	21993	23251	23891	25873	26548	27223
7.5	22302	23615	24265	26352	27039	27727
8	22611	23978	24638	26831	27531	28231
8.5	22920	24341	25011	27310	28023	28735
9	23229	24704	25384	27789	28514	29239
9.5	23539	25068	25758	28268	29006	29743
10	23848	25431	26131	28748	29498	30248
10.5	24157	25794	26504	29227	29989	30752
11	24466	26158	26878	29706	30481	31256
11.5	24775	26521	27251	30185	30972	31760
12	25084	26884	27624	30664	31464	32264
12.5	25393	27248	27998	31143	31956	32768
13	25703	27611	28371	31622	32447	33272
13.5				32101	32939	33776
14				32581	33431	34281

Baraboo Contract Cost 1989-90: (projected)

(Board cost \$/base)

Salary Schedule

Step	A	B	C	D	E	F
	BA/BS	BA/BS +12	BA/BS +24	BA+40/ 1.0809 MA	MA+12	MA+24
	0	500	500	500	500	500
	0.035	0.04	0.04	0.05	0.05	0.05
0	18543	19043	19543	20043	20543	21043
0.5	18868	19424	19934	20544	21057	21567
1	19192	19805	20325	21045	21570	22095
1.5	19517	20186	20716	21546	22084	22621
2	19841	20566	21106	22047	22597	23147
2.5	20166	20947	21497	22548	23111	23673
3	20490	21328	21888	23049	23624	24199
3.5	20815	21709	22279	23551	24138	24726
4	21139	22090	22670	24052	24652	25252
4.5	21464	22471	23061	24553	25165	25778
5	21788	22852	23452	25054	25679	26304
5.5	22113	23232	23842	25555	26192	26830
6	22437	23613	24233	26056	26706	27356
6.5	22762	23994	24624	26557	27219	27882
7	23086	24375	25015	27058	27733	28408
7.5	23411	24756	25406	27559	28247	28934
8	23735	25137	25797	28060	28760	29460
8.5	24060	25518	26188	28561	29274	29986
9	24384	25899	26578	29062	29787	30512
9.5	24709	26279	26969	29563	30301	31038
10	25033	26660	27360	30065	30815	31565
10.5	25358	27041	27751	30566	31328	32091
11	25682	27422	28142	31067	31842	32617
11.5	26007	27803	28533	31568	32355	33143
12	26331	28184	28924	32069	32869	33669
12.5	26656	28565	29315	32570	33382	34195
13	26980	28945	29705	33071	33896	34721
13.5				33572	34410	35247
14				34073	34923	35773

BARABOO School District

Name of Case: CASE 31 No. 40897 INT / ARB - 4986

The following, or the attachment hereto, constitutes our final offer for the purposes of arbitration pursuant to Section 111.70(4)(cm)6. of the Municipal Employment Relations Act. A copy of such final offer has been submitted to the other party involved in this proceeding, and the undersigned has received a copy of the final offer of the other party. Each page of the attachment hereto has been initialed by me. Further, we ~~(do)~~ (do not) authorize inclusion of nonresidents of Wisconsin on the arbitration panel to be submitted to the Commission.

September 16, 1988
(Date)

Will J. Hylleberg
(Representative)

On Behalf of: BARABOO BOARD OF EDUCATION

FINAL OFFER

BARABOO SCHOOL DISTRICT
BARABOO BOARD OF EDUCATION

September 6, 1988

This final offer of the Baraboo School District shall have a term of the school year commencing on July 1, 1988 and ending June 30, 1990. This offer shall include the previous agreement with the Baraboo Education Association (BEA) and any tentative agreements with the BEA, and the attached modifications to the existing agreement.


ON BEHALF OF THE BOARD OF EDUCATION

1988-89

Exhibit # 4c

Step	FA	FA + 12	FA + 24	MA	MA + 12	MA + 24
0	17325	17025	16825	16625	16425	16225
1	17625	18182	18692	19236	19865	20321
2	17925	18586	19058	19766	20291	20816
3	18235	18995	19498	20237	20774	21312
4	18538	19251	19791	20708	21258	21808
5	18841	19608	20158	21178	21741	22303
6	19144	19964	20624	21649	22224	22777
7	19447	20221	20891	22119	22707	23294
8	19751	20677	21257	22590	23190	23790
9	20054	21034	21624	23061	23673	24286
10	20357	21350	21990	23531	24156	24781
11	20660	21747	22357	24002	24639	25277
12	20963	22103	22723	24473	25123	25773
13	21266	22460	23090	24943	25606	26268
14	21570	22816	23456	25414	26089	26764
15	21873	23173	23823	25884	26572	27259
16	22176	23529	24189	26355	27055	27755
17	22479	23886	24556	26826	27538	28251
18	22782	24242	24922	27296	28021	28746
19	23086	24599	25289	27767	28504	29242
20	23389	24955	25655	28238	28988	29738
21	23692	25312	26022	28708	29471	30233
22	23995	25668	26388	29179	29954	30729
23	24298	26025	26755	29649	30437	31224
24	24602	26381	27121	30120	30920	31720
25	24905	26738	27488	30591	31403	32216
26	25208	27094	27854	31061	31886	32711
27				31532	32369	33207
28				32003	32853	33703

Step	PA	BA + 12	SA + 24	TA	TA + 12	MA + 24
0	18110	18610	19110	19610	20110	20610
1	18127	18982	19432	20100	20619	21125
2	18744	19854	19874	20591	21116	21641
3	19061	19727	20457	21081	21618	22156
4	19378	20099	20639	21571	22121	22671
5	19695	20471	21021	22061	22624	23186
6	20012	20843	21403	22552	23127	23702
7	20328	21215	21785	23042	23623	24217
8	20645	21588	22168	23532	24132	24732
9	20962	21960	22550	24022	24635	25247
10	21279	22332	22932	24513	25138	25763
11	21596	22704	23314	25003	25640	26278
12	21913	23076	23696	25493	26143	26793
13	22230	23449	24079	25983	26646	27308
14	22547	23821	24461	26474	27149	27824
15	22864	24193	24843	26964	27651	28339
16	23181	24565	25225	27454	28154	28854
17	23498	24937	25607	27944	28657	29369
18	23815	25310	25990	28435	29160	29885
19	24132	25682	26372	28925	29662	30400
20	24449	26054	26754	29415	30165	30915
21	24765	26426	27136	29905	30668	31430
22	25082	26798	27518	30396	31171	31946
23	25399	27171	27901	30886	31673	32461
24	25716	27543	28283	31376	32176	32976
25	26033	27915	28665	31866	32679	33491
26	26350	28287	29047	32357	33182	34007
27				32847	33684	34522
28				33337	34187	35037